

## SENATE BILL No. 2

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-47.

**Synopsis:** Sales tax exemption for U.S. and Indiana flags. Provides a state sales tax exemption for sales of the flag of the United States or the flag of the state of Indiana.

**Effective:** July 1, 2014.

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## Steele

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January 7, 2014, read first time and referred to Committee on Commerce, Economic Development & Technology.

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Introduced

Second Regular Session 118th General Assembly (2014)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-2.5-5-47 IS ADDED TO THE INDIANA CODE
- 2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 3 1, 2014]: **Sec. 47. A transaction involving tangible personal**
- 4 **property is exempt from the state gross retail tax if the property**
- 5 **acquired is either:**
- 6 (1) **the flag of the United States of America; or**
- 7 (2) **the Indiana state flag.**

